

Consolidating Schedules

The Department of Energy is funded by multiple appropriations and receipt accounts which are grouped as follows for purposes of reporting consolidating schedules of financial position and operations and changes in net position:

Energy and Water Development Committee Appropriations

Federal Energy Regulatory Commission:

- 0212 Salaries and Expenses, Federal Energy Regulatory Commission
- 5105 Payments to States Under Federal Power Act
- 5230 Federal Energy Regulatory Commission

Power Marketing Administrations:

- 0304 Operation and Maintenance, Alaska Power Administration
- 4045 Bonneville Power Administration Fund
- 0302 Operation and Maintenance, Southeastern Power Administration
- 5653 Continuing Fund, Southeastern Power Administration
- 0303 Operation and Maintenance, Southwestern Power Administration
- 5649 Continuing Fund, Southwestern Power Administration
- 6772 Contract Holdbacks, Southwestern Power Administration
- 0305 Construction, Rehabilitation, Operation, and Maintenance, Western Area Power Administration
- 5068 Construction, Rehabilitation, Operation, and Maintenance, Western Area Power Administration
- 5069 Emergency Fund, Western Area Power Administration
- 5178 Falcon and Amistad Operation and Maintenance Fund

Other DOE Programs:

- 0206 Geothermal Loan Guarantee and Interest Assistance Program
- 0222 General Science and Research Activities
- 0224 Energy Supply, Research Activities
- 0226 Uranium Supply and Enrichment Activities
- 0228 Departmental Administration
- 0236 Expenses, Office of the Inspector General
- 0240 Weapons Activities
- 0243 Materials Production and Other Defense Programs
- 0244 Defense Nuclear Waste Disposal
- 4180 Expenses, Isotope Production and Distribution Program Fund
- 5226 Uranium Supply and Enrichment Activities
- 5227 Nuclear Waste Disposal Fund
- 5231 Uranium Enrichment Decontamination and Decommissioning Fund
- 6425 Payments by Alleged Violators of Department of Energy's Regulations
- 6427 Low-Level Radioactive Waste
- 8575 Advances for Cooperative Work

Interior and Related Agencies Committee Appropriations

- 0213 Fossil Energy Research & Development
- 0214 Fossil Energy Construction
- 0215 Energy Conservation
- 0216 Energy Information Administration
- 0217 Economic Regulation
- 0218 Strategic Petroleum Reserve
- 0219 Naval Petroleum and Oil Shale Reserves
- 0233 Strategic Petroleum Reserve Petroleum Account
- 0234 Emergency Preparedness
- 0235 Clean Coal Technology
- 5154 Clean Coal Technology
- 5180 Alternative Fuels Production

Consolidating Schedules of Financial Position

for the Fiscal Year Ended 1996

Energy and Water Development

Federal Energy Regulatory Commission	Power Marketing Administrations
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*(in millions)***ASSETS**

Agency Assets

Intragovernmental

Fund Balance with Treasury (Note 2)	\$42	\$500
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Investments (Note 3)		
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Accounts Receivable (Note 4)		15
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Governmental

Investments (Note 3)		
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Accounts Receivable, Net (Note 4)	2	342
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Stockpile Materials (Note 5)

Strategic Petroleum Reserve

Nuclear Materials

Property, Plant, and Equipment, Net (Note 6)	22	5,305
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Regulatory Assets (Note 7)		7,197
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Other Agency Assets		1,123
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Total Agency Assets	\$66	\$14,482
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Custodial Assets (Note 8)	3	4
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Total Assets	\$69	\$14,486
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LIABILITIES

Liabilities Covered by Budgetary Resources

Intragovernmental Liabilities

Accounts Payable	\$3	\$296
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Debt (Note 9)		2,456
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Appropriated Capital Owed to Treasury (Note 10)		3,797
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Governmental Liabilities

Accounts Payable (Note 11)	17	247
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Debt (Note 7)		7,197
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Deferred Revenue and Other Credits (Note 12)	3	42
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Funded Environmental Liabilities (Note 13)		
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Total Liabilities Covered by Budgetary Resources	\$23	\$14,035
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Governmental Liabilities Not Covered by Budgetary Resources

Environmental Liabilities (Note 13)

Pension and Other Actuarial Liabilities (Note 14)

Other Governmental Liabilities (Note 15)

Total Liabilities Not Covered by Budgetary Resources	\$8	\$32
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Total Liabilities	\$31	\$14,067
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NET POSITION

Unexpended Appropriations (Note 17)	\$24	
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Invested Capital	22	22
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Cumulative Results of Operations		429
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Future Funding Requirements	(8)	(32)
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Total Net Position	\$38	\$419
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Total Liabilities and Net Position	\$69	\$14,486
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Consolidating Schedules

<i>Appropriations</i>		<i>Interior and Related Agencies Appropriations</i>	
Other DOE Programs		Eliminations	Consolidated
\$7,380	\$2,989		\$10,911
6,402			6,402
1,785	4	(\$1,116)	688
72			72
4,183	141		4,668
	15,224		15,224
24,264			24,264
15,061	1,661		22,049
			7,197
486	31		1,640
\$59,633	\$20,050	(\$ 1,116)	\$93,115
805	106		918
\$60,438	\$20,156	(\$ 1,116)	\$94,033
\$1,363	\$230	(\$1,116)	\$776
			2,456
			3,797
4,214	409		4,887
			7,197
8,372			8,417
1,165			1,165
\$15,114	\$639	(\$ 1,116)	\$28,695
227,397	311		227,708
6,089	15		6,135
1,900	132		2,041
\$235,386	\$458		\$235,884
\$250,500	\$1,097	(\$ 1,116)	\$264,579
\$3,216	\$2,601		\$5,841
39,753	16,917		56,714
2,264	(3)		2,690
(235,295)	(456)		(235,791)
(\$190,062)	\$19,059		(\$170,546)
\$60,438	\$20,156	(\$ 1,116)	\$94,033

Consolidating Schedules of Statement of Operations and Changes in Net Position

for the Fiscal Year Ended 1996

Energy and Water Development

<i>(in millions)</i>		Federal Energy Regulatory Commission	Power Marketing Administrations
REVENUES AND FINANCING SOURCES			
Appropriated Capital Used		\$153	\$22
Revenues from Goods and Services Provided (Note 18)			
Public			3,372
Intragovernmental			119
Interest			
Other Revenues and Financing Sources (Note 19)		190	7
Less Receipts Transferred to Treasury & Other Agencies (Note 20)		(187)	(732)
Nuclear Waste Fund Deferred Revenue Adjustment (Note 12)			
Total Revenues and Financing Sources		\$156	\$2,788
EXPENSES			
Program Expenses			
Energy Resources			22
Science and Technology			
National Security			
Environmental Quality			
Management and Other Activities		146	
Cost of Goods and Services Provided (Note 18)			
Public			2,463
Government			90
Depreciation			
Other Expenses (Note 21)		10	
Estimated Unfunded Liability Adjustments (Note 22)			
Total Expenses		\$156	\$2,575
Shortage of Revenues and Financing Sources Over Total Expenses		\$0	\$213
CHANGES IN NET POSITION			
Net Position, Beginning Balance, as Stated		\$60	\$4,154
Prior Period Adjustments (Note 23)			(3,948)
Net Position, Beginning Balance, as Adjusted		\$60	\$206
Non Operating Changes		(22)	
Excess (Shortage) of Revenues and Financing Sources Over Total Expenses		0	213
Net Position		\$38	\$419

Consolidating Schedules

<u>Appropriations</u>		<u>Interior and Related Agencies Appropriations</u>	
Other DOE Programs		Eliminations	Consolidated
\$17,580	\$2,502	(\$350)	\$19,907
190	736		4,298
1,839			1,958
572		(52)	520
905	26	(109)	1,019
(103)	(669)		(1,691)
(1,098)		136	(962)
\$19,885	\$2,595	(\$375)	\$25,049
717	1,781	(25)	\$2,495
2,417			2,417
4,375	2		4,377
6,565		(350)	6,215
404	87		637
180	656		3,299
1,792			1,882
1,833	74		1,907
1,604	7		1,621
9,127	(76)		9,051
\$29,014	\$2,531	(\$375)	\$33,901
(\$9,129)	\$64	\$0	(\$8,852)
(\$152,112)	\$20,521		(\$127,377)
(26,126)	(348)		(\$30,422)
(\$178,238)	\$20,173	\$0	(\$157,799)
(2,695)	(1,178)		(\$3,895)
(9,129)	64	0	(8,852)
(\$190,062)	\$19,059	\$0	(\$170,546)